

ARIZONA FORM
313

Alternative Fuel Vehicle (AFV) Credit

2004

For the calendar year 2004, or fiscal year beginning MMDDYYYY and ending MMDDYYYY .
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Attach to your return

NAME(S) AS SHOWN ON FORM 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X OR 165	YOUR SOCIAL SECURITY NO. OR FEDERAL EMPLOYER ID NO.
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Do not use this form to claim a credit carryover for a neighborhood electric vehicle (NEV). Use Form 328 to claim a credit carryover for a NEV.

Part I Available Credit Carryover From Taxable Year 1999

1a Original Credit Amount from Taxable Year 1999	1a	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
1b Amount Previously Used	1b	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
1c Available Carryover: Subtract line 1b from line 1a and enter the amount.....	1c	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>

• Individuals also enter this amount on Arizona Form 301, Part I, line 10.
 • Corporations, including S corporations that elected to take the credit, enter this amount on Arizona Form 300, Part I, line 8.

Part II Credit Recapture Computation

2 Enter the number of AFVs for which you claimed a credit that are no longer eligible for the credit.....	2	<div style="border: 1px solid black; width: 100%; height: 20px;"></div>		
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	VEHICLE 1	VEHICLE 2	VEHICLE 3
3 Enter the Vehicle Identification Number (VIN) for each AFV that no longer qualifies for the credit.....			
4 Enter the date on which the AFV was placed into service	MMDDYYYY	MMDDYYYY	MMDDYYYY
5 Enter the date on which the event that caused the recapture occurred	MMDDYYYY	MMDDYYYY	MMDDYYYY
6 Enter the amount of credit for which each AFV was eligible			
7 Amount of credit subject to recapture: If the date on line 5 is within 12 months from the date on line 4, multiply the amount on line 6 by 100% (1). If the date on line 5 is more than 12 months but within 24 months from the date on line 4, multiply the amount on line 6 by 66 2/3% (.666). If the date on line 5 is more than 24 months but within 36 months from the date on line 4, multiply the amount on line 6 by 33 1/3% (.333)			
8 Add the amounts on line 7 in each column, and enter the result.....	8 <div style="border: 1px solid black; width: 100%; height: 20px;"></div>		

Part III begins on page 2 →

Part III Lessor/Lessee Information for Credit Recapture

- 9** Have you entered into a lease agreement for any AFV listed on Part II, line 3 that provides that the lessor may share the credit with the lessee? Yes ☐ No ☐
 If you answered, "No", skip lines 10 through 16.
 If you answered, "Yes", complete lines 10 through 16.
- 10** Is this form being completed by the lessor or the lessee? Check the applicable box..... Lessor ☐ Lessee ☐
 If this form is being completed by the lessor and you have entered into lease agreements with multiple lessees for AFVs listed on line 3, complete a separate schedule for each lease that shows the information requested on lines 11 through 16 below. Attach these schedules to Form 313 when you file your return.
- 11** Name of lessor: _____
- 12** Lessor's TIN: _____
- 13** Lessor's share of the amount of credit recapture on Part II, line 8 **13**
- 14** Name of lessee: _____
- 15** Lessee's TIN: _____
- 16** Lessee's share of the amount of credit recapture on Part II, line 8 **16**

Part IV S Corporation Shareholder Information for Credit Recapture

- 17** If the credit was passed through from an S corporation to its shareholders, the S corporation must complete lines 17a through 17c separately for each shareholder.
- 17a** Name of shareholder: _____
- 17b** Shareholder's TIN: _____
- 17c** Shareholder's share of the amount on Part II, line 8; or Part III, line 13 (if the S corporation is a lessor); or Part III, line 16 (if the S corporation is a lessee) **17c**

Part V Partnership Partner Information for Credit Recapture

- 18** If the credit was passed through from a partnership to its partners, the partnership must complete lines 18a through 18c separately for each partner.
- 18a** Name of partner: _____
- 18b** Partner's TIN: _____
- 18c** Partner's share of the amount on Part II, line 8; or Part III, line 13 (if the partnership is a lessor); or Part III, line 16 (if the partnership is a lessee) **18c**

Part VI All Taxpayers Subject to the Recapture

- 19** Recapture Amount: Individuals, corporations, and S corporations, enter the amount from Part II, line 8, or if a lessor, enter the amount from Part III, line 13; or if a lessee, enter the amount from Part III, line 16. S corporation shareholders, enter the amount from Part IV, line 17c. Partners of a partnership, enter the amount from Part V, line 18c..... **19**
- Individuals, also enter this amount on Form 301, line 29.
 - Corporations, including S corporations that elected to take the credit, also enter this amount on Form 300, line 23.